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that we may have some enforcement problems with the provisions that I'm asking you to enact, and that is correct. The enforcement problems are identical to the kind of enforcement problems that we see in the sales tax area with remote sales. We have no way to know that an individual is going to bring alcohol into the state of Nebraska without paying the excise tax, either in the originating state or in the state of Nebraska. I'm hopeful, however, that we will eventually find a resolution, for example, of the sales tax issue and that we will be able to resolve this. Now, others will tell you that the sales tax issue and the excise tax issue are different because of a federal constitutional amendment that applies for...to alcohol, but to me the issues are very similar. We have an identical problem with products moving across state lines, potentially subject to tax, and the tax is being uncollected in the state where the product is finally delivered. This puts in place the mechanisms to do that. We will still have to find a way, eventually, to enforce it. Perhaps that will be easier than the sales tax issue, but at least I think it is appropriate for us to put in place the mechanisms so that an individual, if they do believe they owe the tax, could at least pay the tax. And that's what the amendment does.

SENATOR CUDABACK: Thank you, Senator Wickersham. (Visitors introduced.) We are now open for discussion on the Wickersham amendment. Senator Janssen, you're recognized.

SENATOR JANSSEN: Thank you, Senator Cudaback, members of the Legislature. Thank you, Senator Wickersham, for taking the time to get a mechanism in place whereby we will be able to promulgate some rules and regulations through the Revenue Department to address this situation when the federal government does, within the next three years, establish some type of rules where...states have to go by. And this way we will have it in place to comply with them when that time comes. Even though I do believe we are losing a lot of revenue right now, it's kind of hard to get a handle on exactly how much. But I'm sure that this will be a revenue enhancer, and it's something that is due, always has been due, in my opinion, and now we will be able to collect that in due time. Thank you.

SENATOR CUDABACK: Thank you, Senator Janssen. There are no